



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

January 19, 2006

The Honorable J. Larry Palmer  
Chief Judge  
County of Greensville General District Court  
100 E. Broadway  
Hopewell, VA 23860

The Honorable Charles Perkinson, Jr.  
Chief Judge  
County of Greensville Juvenile and  
Domestic Relations District Court  
202 North Main Street  
Lawrenceville, VA 23868

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Greensville District Court for the period July 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:sks

cc: The Honorable Theodore J. Burr, Jr., Judge  
Nancy E. Roach, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia